

EXHIBIT F

IRS Team Manager E-Mail Correspondence dated January 23, 2017

From: Gulati Manmeet <Manmeet.Gulati@irs.gov>
Sent: Monday, January 23, 2017 1:26 PM
To: Kiley, Michael; Teichen, Don
Subject: interest calculation

Hi Mike and Don,

This is the response from the people in the interest department.

I received a response from our counsel stating that we believe the correct amount of interest was charged and that no further refund is due the taxpayer.

There is not more I can do from my end. If you like you can always appeal this decision. Your POA will guide you.

Best regards,

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